

Program A: Tax Collection

OBJECTIVES AND PERFORMANCE INDICATORS

Unless otherwise indicated, all objectives are to be accomplished during or by the end of FY 2002-2003. Performance indicators are made up of two parts: name and value. The indicator name describes what is being measured. The indicator value is the numeric value or level achieved within a given measurement period. For budgeting purposes, performance indicators are shown for the prior fiscal year, the current fiscal year, and alternative funding scenarios (continuation budget level and Executive Budget recommendation level) for the ensuing fiscal year of the budget document.

DEPARTMENT ID: 12 Department of Revenue
 AGENCY ID: 12-440 Office of Revenue
 PROGRAM ID: Program A: Tax Collection

1. (KEY) Increase the percentage of tax returns filed electronically by 2% through 2003.

Strategic Link: Ensure that the experience of doing business with the Department is easy and simple.

Louisiana: Vision 2020 Link: 2.9

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
K	Percentage of tax returns filed electronically ¹	Not Applicable	11%	Not Applicable	14%	16%	16%
S	Total number of returns filed electronically ¹	Not Applicable	477,963	Not Applicable	487,522	576,000	576,000
S	Total number of returns filed	3,800,000	4,341,120	3,600,000	3,600,000	3,600,000	3,600,000

¹ This is a new performance indicator. It did not appear under Act 12 of 2001 and has no performance standards for FY 2001-02. The value shown for year end performance FY 2000-01 is provided when available and the value shown for existing performance standard FY 2001-02 is an estimate of year end performance; it is not a performance standard.

DEPARTMENT ID: 12 Department of Revenue

AGENCY ID: 12-440 Office of Revenue

PROGRAM ID: Program A: Tax Collection

2. (KEY) Increase the average tax return processing time to 9.5 business days through 2003.

Strategic Link: Ensure that the experience of doing business with the Department is easy and simple.

Louisiana: Vision 2020 Link: 2.9

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
K	Average tax return processing time	7.0	12.4	7.0	7.0	6.5	9.5
S	The total number of tax returns processed	Not Applicable	Not Applicable	Not Applicable	Not Applicable	4,250,000	4,250,000

DEPARTMENT ID: 12 Department of Revenue

AGENCY ID: 12-440 Office of Revenue

PROGRAM ID: Program A: Tax Collection

3. (SUPPORT) Increase the percentage of problem-free individual income tax returns by 91% through 2003.

Strategic Link: Ensure that the experience of doing business with the Department is easy and simple.

Louisiana: Vision 2020 Link: 2.9

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
S	Percentage of problem-free individual income tax returns	90%	93%	90%	90%	91%	91%
S	The number of individual returns processed that did not contain errors ¹	Not Applicable	1,919,400	Not Applicable	1,865,399	1,911,000	1,888,200
S	The total number of individual returns processed ¹	Not Applicable	2,072,666	Not Applicable	2,072,666	2,100,000	2,086,000

¹ This is a new performance indicator. It did not appear under Act 12 of 2001 and has no performance standards for FY 2001-02. The value shown for year end performance FY 2000-01 is provided when available and the value shown for existing performance standard FY 2001-02 is an estimate of yearend performance; it is not a performance standard.

DEPARTMENT ID: 12 Department of Revenue
 AGENCY ID: 12-440 Office of Revenue
 PROGRAM ID: Program A: Tax Collection

4. (KEY) Decrease the percentage of taxpayer correspondence answered within 30 days of receipt to 58% through 2003.

Strategic Link: Ensure that the experience of doing business with the Department is easy and simple.

Louisiana: Vision 2020 Link: 2.9

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
K	Percentage of taxpayer correspondence answered within 30 days of receipt	90% ²	88% ²	80% ²	80% ²	75%	58%
S	The number taxpayer correspondence answered 30 ¹ days of receipt	Not Applicable	Not Applicable	Not Applicable	Not Applicable	56,000	60,109
S	The total taxpayer correspondence answered ¹	Not Applicable	Not Applicable	Not Applicable	Not Applicable	75,000	102,872

¹ This is a new performance indicator. It did not appear under Act 12 of 2001 and has no performance standards for FY 2001-02. The value shown for year end performance FY 2000-01 is provided when available and the value shown for existing performance standard FY 2001-02 is an estimate of yearend performance; it is not a performance standard.

² Year end performance standards and actual year end performance for FY 2000-2001 and Act 12 and existing performance standards FY 2001-2002 included statistics from Legal, Operating, and Post Processing Divisions.

DEPARTMENT ID: 12 Department of Revenue

AGENCY ID: 12-440 Office of Revenue

PROGRAM ID: Program A: Tax Collection

5. (KEY) Decrease the percentage of department operational objectives achieved to 20% through 2003.

Strategic Link: Maximize revenues through enhanced education, marketing of our services, and aggressive enforcement efforts for non-compliant customers.

Louisiana: Vision 2020 Link: 1.3 and 1.8

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
K	Percentage of department operational objectives achieved	100%	75%	100%	100%	80%	20%
S	The number of department operational objectives achieved ¹	Not Applicable	4.5	Not Applicable	2.0	8.0	2.0
S	The total number of department operational objectives ¹	Not Applicable	6.0	Not Applicable	2.0	10.0	10.0

¹ This is a new performance indicator. It did not appear under Act 12 of 2001 and has no performance standards for FY 2001-02. The value shown for year end performance FY 2000-01 is provided when available and the value shown for existing performance standard FY 2001-02 is an estimate of yearend performance; it is not a performance standard.

DEPARTMENT ID: 12 Department of Revenue

AGENCY ID: 12-440 Office of Revenue

PROGRAM ID: Program A: Tax Collection

6. (SUPPORT) Achieve 3 reportable audit findings through 2003.

Strategic Link: Maximize revenues through enhanced education, marketing of our services, and aggressive enforcement efforts for non-compliant customers.

Louisiana: Vision 2020 Link: 1.3 and 1.8

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
S	Number of reportable audit findings	0	5	0	0	2 ¹	3

¹ For the current year, there is the probability of seven audit findings. Corrective action should eliminate five of the seven for the 2002-03 fiscal year. The remaining two audit findings depend primarily on more significant Information Services (IS) and/or operating resources which are not expected to affect these findings until the 2003-04 fiscal year.

DEPARTMENT ID: 12 Department of Revenue
 AGENCY ID: 12-440 Office of Revenue
 PROGRAM ID: Program A: Tax Collection

7. (KEY) Increase the percentage of total revenue collected for business taxes that is deposited electronically by 2% through 2003.

Strategic Link: Maximize revenues through enhanced education, marketing of our services, and aggressive enforcement efforts for non-compliant customers.

Louisiana: Vision 2020 Link: 1.3 and 1.8

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
K	Percentage of total revenue collected for business taxes that is deposited electronically	62%	72%	66%	66%	68%	68%
S	Total EFT payments for business taxes deposited (in millions) ¹	Not Applicable	3,903	Not Applicable	3,955	4,062	3,954.9
S	Total payments for business taxes deposited (in millions) ¹	Not Applicable	5,392 ²	Not Applicable	5,973	5,973	5,972.8

¹ This is a new performance indicator. It did not appear under Act 12 of 2001 and has no performance standards for FY 2001-02. The value shown for year end performance FY 2000-01 is provided when available and the value shown for existing performance standard FY 2001-02 is an estimate of year end performance; it is not a performance standard.

² FY 2000-01 actual total payments for business taxes deposited reported were net receipts (gross receipts/collections reduced by refunds). Gross receipts will be reported for FY 2001-02 Act 12 and Existing and FY 2002-03 at continuation levels.

DEPARTMENT ID: 12 Department of Revenue

AGENCY ID: 12-440 Office of Revenue

PROGRAM ID: Program A: Tax Collection

8. (KEY) Increase the percentage of total revenue collected for individual taxes that is deposited electronically by 1.5% through 2003.

Strategic Link: Maximize revenues through enhanced education, marketing of our services, and aggressive enforcement efforts for non-compliant customers.

Louisiana: Vision 2020 Link: 1.3 and 1.8

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
K	Percentage of total revenue collected for individual ¹ taxes that is deposited electronically	Not Applicable	0.0%	Not Applicable	0.0%	1.5%	1.5%
S	Total EFT payments for individual taxes deposited ¹ (in millions)	Not Applicable	\$0.0	Not Applicable	\$0.0	\$9.0	\$9.0
S	Total payments for individual taxes deposited (in ¹ millions)	Not Applicable	\$586.0 ²	Not Applicable	\$601.1 ²	\$601.1	\$601.1

¹ This is a new performance indicator. It did not appear under Act 12 of 2001 and has no performance standards for FY 2001-02. The value shown for year end performance FY 2000-01 is provided when available and the value shown for existing performance standard FY 2001-02 is an estimate of year end performance; it is not a performance standard.

² FY 2000-01 actual total payments for business taxes deposited reported were net receipts (gross receipts/collections reduced by refunds). Gross receipts will be reported for FY 2001-02 Act 12 and Existing and FY 2002-03 at continuation levels.

Electronic payment options for individual taxes are not currently available to taxpayers.

DEPARTMENT ID: 12 Department of Revenue

AGENCY ID: 12-440 Office of Revenue

PROGRAM ID: Program A: Tax Collection

9. (KEY) Decrease the percentage of total revenue collected that is deposited within 24 hours.

Strategic Link: Maximize revenues through enhanced education, marketing of our services, and aggressive enforcement efforts for non-compliant customers.

Louisiana: Vision 2020 Link: 1.3 and 1.8

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
K	Percentage of total revenue collected that is deposited within 24 hours	71.5%	68.5%	71.5%	71.5%	72.0%	69.0%

DEPARTMENT ID: 12 Department of Revenue

AGENCY ID: 12-440 Office of Revenue

PROGRAM ID: Program A: Tax Collection

10. (KEY) Decrease the percentage of all business accounts audited to 38% through 2003.

Strategic Link: Maximize revenues through enhanced education, marketing of our services, and aggressive enforcement efforts for non-compliant customers.

Louisiana: Vision 2020 Link: 1.3 and 1.8

Children's Cabinet Link: Not Applicable

Other Link(s): Not Applicable

Explanatory Note: Not Applicable

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 2000-2001	ACTUAL YEAREND PERFORMANCE FY 2000-2001	ACT 12 PERFORMANCE STANDARD FY 2001-2002	EXISTING PERFORMANCE STANDARD FY 2001-2002	AT CONTINUATION BUDGET LEVEL FY 2002-2003	AT RECOMMENDED BUDGET LEVEL FY 2002-2003
K	Percentage of all business accounts audited ¹	Not Applicable	43%	40%	40%	43%	38%
S	Number of field audits conducted	1,800	1,918	1,478	1,478	1,360	1,230
S	Total number of business accounts	240,000 ²	240,000 ²	240,000 ²	240,000 ²	320,000	320,000
S	Field audit collections per field auditor position	482,800	673,142	499,354	499,354	476,000	455,000
S	Total field audit collections	61,800,000	72,699,322	53,930,233	53,930,233	50,000,000	45,500,000
S	Number of field auditors ¹	Not Applicable	110	Not Applicable	110	110	100

¹ This is a new performance indicator. It did not appear under Act 12 of 2001 and has no performance standards for FY 2001-02. The value shown for year end performance FY 2000-01 is provided when available and the value shown for existing performance standard FY 2001-02 is an estimate of year end performance; it is not a performance standard.

² Number of businesses registered that are covered by the field audit program.

DEPARTMENT ID: 12 Department of Revenue

AGENCY ID: 12-440 Office of Revenue

PROGRAM ID: Program A: Tax Collection

GENERAL PERFORMANCE INFORMATION:					
PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES				
	PRIOR YEAR ACTUAL FY 1996-97	PRIOR YEAR ACTUAL FY 1997-98	PRIOR YEAR ACTUAL FY 1998-99	PRIOR YEAR ACTUAL FY 1999-00	PRIOR YEAR ACTUAL FY 2000-01
Percentage of tax returns filed electronically	N/A	N/A	N/A	N/A	11.0%
Total number of returns filed electronically	N/A	N/A	N/A	N/A	477,963
Total number of returns filed	3,535,000	3,821,500	3,709,042	3,281,363	4,341,120
Average tax return processing time	N/A	N/A	N/A	10.67	12.44
The total number of tax returned processed	N/A	N/A	N/A	N/A	4,254,887
Percentage of problem-free individual income tax returns	N/A	N/A	N/A	91.13%	93.00%
The number of individual returns processed that did not contain errors	N/A	N/A	N/A	N/A	1,919,400
The total number of individual returns processed	N/A	N/A	N/A	N/A	2,072,666
Percentage of problem-free sales taxes returns	N/A	N/A	N/A	95.1%	96.50%
The number of sales returns processed that did not contain errors	N/A	N/A	N/A	N/A	N/A
The total number of sales returns processed	N/A	N/A	N/A	N/A	N/A
Percentage of taxpayer correspondence answered within 30 days of receipt	84.00%	83.00%	88.90%	93.21%	87.76%
The number of taxpayer correspondence answered within 30 days of receipt	N/A	N/A	N/A	N/A	N/A
The total taxpayer correspondence answered	N/A	N/A	N/A	N/A	N/A
Percentage of department operational objectives achieved	N/A	N/A	N/A	75.00%	75.00%
The number of department operational objectives achieved	N/A	N/A	N/A	6.0	4.5

The total number of department operational objectives	N/A	N/A	N/A	8.0	6.0
Number of reportable audit findings	N/A	N/A	N/A	7	5
Percentage of total revenue collected for business taxes that is deposited electronically (Efficiency)	54.80%	57.83%	61.71%	67.43%	72.39%
Total EFT payments for business taxes deposited (in millions)	N/A	\$2,718.5	\$2,943.0	\$3,322.5	\$3,903.0
Total payments for business taxes deposited	N/A	\$4,700.5	\$4,769.1	\$4,927.1	\$5,391.7
Percentage of total revenue collected for individual taxes that is deposited electronically	N/A	N/A	N/A	N/A	0%
Total EFT payments for individual taxes deposited (in millions)	N/A	N/A	N/A	N/A	\$0.00
Total payments for individual taxes deposited (in millions)	N/A	N/A	N/A	N/A	\$586.00
Percentage of total revenue collected that is deposited within 24 hours	62.00%	62.07%	70.66%	69.82%	68.50%
Percentage of all business accounts audited	0.98%	0.52%	0.46%	0.48%	0.43%
Number of field audits conducted	3,263	2,332	2,024	2,121	1,918
Total number of business accounts	N/A	N/A	N/A	N/A	N/A
Field audit collections per field auditor position	\$525,700	\$587,678	\$524,032	\$837,498	\$673,142
Total field audit collections	\$67,824,000	\$71,108,992	\$63,931,941	\$96,312,279	\$72,699,322
Number of field auditors	129	121	122	115	108
Cost per \$100 of revenue collected	\$1.11	\$1.08	\$1.05	\$1.00	\$1.01
Total revenue collected and deposited within 24 hours	N/A	\$3,199,493,160	\$3,711,748,443	\$3,783,652,005	\$4,094,610,863
Total revenue collected and deposited	N/A	\$5,154,300,000	\$5,253,300,000	\$5,418,963,690	\$5,977,880,651